

Distribution of Cigarette Tax Revenue

The Nebraska cigarette tax rate is 64 cents per package of cigarettes containing one to twenty cigarettes and 80 cents per package of cigarettes containing twenty-five cigarettes.

Minimum distributions have been established for the following cash funds. If calculated distributions to the

Outdoor Recreation Development Fund, the Health and Human Services Finance and Support Fund, and the Building Renewal Allocation Fund are less than those made during fiscal year 1997-98, the amount of cigarette tax distributed to the General Fund will be decreased to make up the difference.

- 49 cents** Deposited in the General Fund. From July 1, 1994, through June 30, 2009, this amount is reduced by \$3,000,000 per fiscal year which is deposited in the Municipal Infrastructure Redevelopment Fund. From July 1, 2003 through June 30, 2005, the amount is reduced by \$520,000 per fiscal year which is deposited in the Municipal Infrastructure Redevelopment Fund. Beginning October 1, 2004, the amount deposited in the General Fund increased from 21 cents to 49 cents. The additional 28 cents was deposited into the Cash Reserve Fund before this date.
- 1 cent** Deposited in the Nebraska Outdoor Recreation Cash Fund
- 3 cents** Deposited in the Department of Health and Human Services Finance and Support Cash Fund
- 7 cents** Deposited to the Building Renewal Allocation Fund
- 2 cents** This portion is now a fiscal year payment of \$1,000,000 to the City of Primary Class Development Fund (Lincoln) and \$1,500,000 to the City of Metropolitan Class Development Fund (Omaha). This is effective until June 30, 2016.
- 2 cents** Deposited into the Information Technology Infrastructure Fund

Cigarette Tax Receipts and Packages Taxed — 1995 to 2004

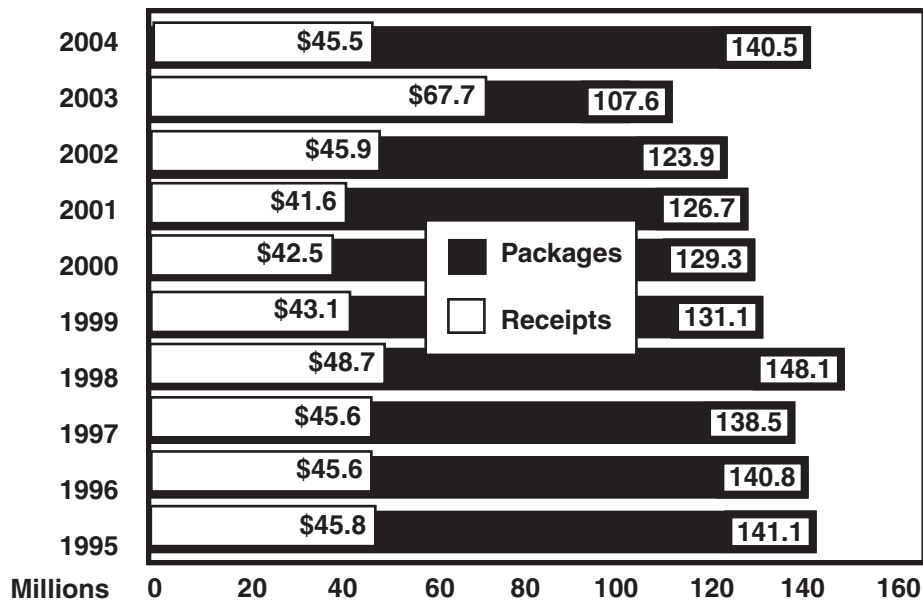


Table 5 — Tobacco Tax

MONTH	2004	2003	2002
JANUARY	\$424,291	\$373,123	\$250,130
FEBRUARY	353,020	371,859	287,902
MARCH	376,429	322,882	244,089
APRIL	457,601	424,068	247,684
MAY	402,771	395,261	288,689
JUNE	434,104	422,621	322,768
JULY	454,912	460,767	306,799
AUGUST	436,960	390,103	333,277
SEPTEMBER	487,376	379,559	265,145
OCTOBER	423,887	423,269	321,856
NOVEMBER	399,331	408,096	369,139
DECEMBER	433,219	371,801	358,773
TOTALS	\$5,083,901	\$4,743,409	\$3,596,251

Note: Tobacco taxes do not flow to the General Fund